

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CHINWE N. ATUEGWU,

Plaintiff,

-against-

IRS USA,

Defendant.

23-CV-2546 (LTS)

BAR ORDER UNDER
28 U.S.C. § 1651

LAURA TAYLOR SWAIN, Chief United States District Judge:

Plaintiff filed this action *pro se* against the Internal Revenue Service (“IRS”), seeking to recover income tax refunds for the years 2013, 2014, and 2015. On May 8, 2023, the Court dismissed the claims, under Rule 41(b) of the Federal Rules of Civil Procedure, as precluded because Plaintiff had previously raised the claims in a prior case filed in this court, *Atuegwu v. United States*, No. 18-CV-1518 (PAE) (SN), 2019 WL 2023720, at *1 (S.D.N.Y. May 8, 2019), that was dismissed with prejudice. In light of Plaintiff’s litigation history in this court, the Court also ordered her to show cause by declaration, within thirty days, why she should not be barred from filing new actions in this court concerning tax refunds, without prior permission from the court. Plaintiff has not filed a declaration. Accordingly, the bar order will issue.

CONCLUSION

The Court bars Plaintiff from filing new actions in this court concerning tax refunds, without prior permission from the court. *See* 28 U.S.C. § 1651. If Plaintiff seeks leave to file a new action, she must attach a copy of her proposed complaint and a copy of this order to any motion seeking leave to file. The motion must be filed with the Pro Se Intake Unit of this court. If Plaintiff files an action without filing a motion for leave to file, the action will be dismissed for failure to comply with this order.

The Clerk of Court is directed to close this action and terminate any motions in this case.

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The Court certifies, pursuant to 28 U.S.C. § 1915(a)(3), that any appeal from this order would not be taken in good faith and therefore IFP status is denied for the purpose of an appeal.

Cf. Coppedge v. United States, 369 U.S. 438, 444-45 (1962).

The Clerk of Court is further directed to enter judgment in this action.

SO ORDERED.

Dated: July 7, 2023
New York, New York

/s/ Laura Taylor Swain

LAURA TAYLOR SWAIN
Chief United States District Judge